

GENERAL AND REVENUE SECRETARIAT.

(1912.
82)

File No. 3412

(16) P

Serial Nos. 1-2

Papers Filed.

Month September 12

SUBJECT.

prosecutions for offences under
the Stamp Law

PREVIOUS REFERENCES.

LATER REFERENCES.

Chauhan
15.1.13

GENERAL AND REVENUE SECRETARIAT.

(S R)

NOTES.

File No. 34-12

FILE HEADING.

Prosecutions for offences under the stamp law.

From

The Revenue Commissioner in Mysore -

No. 306

Dated 11.7.1912

Received 13.7.1912

Diary No. 9110

Enclos. 1

Spare Copies.

Serial No. /

BRIEF ABSTRACT OF LETTER.

Forwards for order copy of a D.O. letter of 17.6.1912 from the D.C. Chitalong, soliciting instructions as to the classes of cases that may be ordered to be prosecuted under the Stamp Regulation.

NOTES AND ORDERS.

1. The Deputy Comr., Chitalong St., says that on account of the provision in Section 70, clause 2 of the Stamp Regulation for the compounding, stay of prosecutions ordered by a Dycomr for offences under the stamp law or for the compounding of such

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offences, the value of such prosecutions will be minimised; and requests to be informed if it is proposed to issue any general or special order as to the classes of cases that may be ordered to be prosecuted, so that a Dy Com^r may use ^{his discretion} in such a way that there may be few chances of prosecutions once ordered not being carried to completion.

2. Chapter VII of the Stamp Regulation^X relates to 'criminal offences & procedure', and all prosecutions ordered under it are subject to the provision contained in Sec 70(2). The Dy Com^r's suggestion seems to imply that the Chief Controlling Revenue authority should not exercise the power of staying prosecutions in certain classes of cases, to be specified.

3. The Deputy Com^r brings to notice, as a fit one for prosecution, the case of an unstamped document, being a bond of debt for Rs 1000/-, executed by Yele Chennabasappa of Kurnool in favor of Sahukar Siddaramanna of Bobbar^{He}, ~~and~~ states that he has already imposed the maximum penalty under the rules, and that it is a matter for consideration if this is a sufficient punishment.

4. The reference was first made to the Revenue Com^r, who has forwarded it

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to Govt as they are the chief Controlling
Revenue authority under the Stamp Regⁿ.
Submitted for orders.

Adn
124
578/12
6 (Bb 19)

5. It is not clear what is
the kind of instructions which the
Deputy Commr expects the Ch. Controlling
Authority to issue. In matters
like this the Deputy Commr is expected
to use his own discretion as under
the law the authority to institute a
prosecution is vested in him.

b. However, even if instructions
were needed they can be gathered
from the Stamp Regulation itself.
A perusal of the several provisions
of this enactment shows that prosecutions
for infringement of the kind now
under consideration should be
instituted only if ~~there was~~ when
an intention to defraud the Govt
of the Stamp Revenue due to it under
the transaction is made out. Please

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La proviso to Sec 43.

7 Similarly a prosecution under Secs 64, 65 (b) & 68 may be ordered only when a like intention has been proved to exist. There are certain other offences in the case of which the existence of such an intention is not a condition precedent but they are not relevant for our present purpose.

8 The Case sent up by the D.C. refers to the execution of a bond for Rs 1,000- on a plain paper by one merchant in favour of another both of whom are said to transact a good deal of business.

9 If this Circumstance is not considered sufficient to establish a fraudulent intention such as is referred to in the proviso to Sec 43, there is nothing to prevent the D.C. from holding a further inquiry. If the parties refuse to offer an explanation when called for, then that very Circumstance may be taken as adverse.

one of them is said to be the member of the
at Board

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to them

10. The Govt., as Chief Controlling Revenue authority may stay a prosecution or compound the offence under Sec 70 but the grounds on which they act may differ in different cases - that is, as circumstances vary. It is not clear how the Govt. is to intimate ~~in its order~~ its attitude before hand to the Deputy Commr.

7/8/12 JH

Secy

1st Counsellor

22

12/8

545.

The Dy Commr may exercise the authority vested in him accg to his discretion, and submit to orders of superior authority passed accg to law. WJH -

r. R. S. 12]

General and Revenue
Secretariat.

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A properly worded reply may
be sent conveying this idea.

14/8/12 *Str*
B III
Par up draft 2
22/5/12
15/8/12

Draft submitted.

Asst
12/1
16/8/12 *Str*
17/8/12

Secy) Please re write the draft as suggested
23/8/12
12/28.9.12

Fair draft subd.

Asst
12/1
29/8 *Str*
Secy) 28-8/12

Draft submitted for approval

1st Annaker
23/8/12
29/12

NOTE—Contn. sheet.

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~~Is it~~ Is there any particular reason why this shd be sent dem. Officially. I have however no objection.

2/9/12.



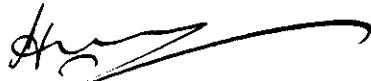
As the Dep^y Com^r's reference to the Rev Com^r was made dem. Officially, his reply was drafted in the form.

1st Communication

23
5/9

SA
8/9/12

All right.



4/9/12

B iii

Give him a letter.

23

5/9

SA
5/9/12

To the Dy Com^r, Chitaldong

D.O. no 781079 of 9.9.12

States that it is not proposed to issue

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Any such instructions ^{are} referred to by him
that the Dycom is expected to use his
own discretion in ordering prosecutions, as he
is the authority invested with the power under
the Stamp Regulation, the exercise of that
discretion being necessarily subject to such
orders ^{maybe} ~~and~~ passed by the Chief Controlling
Rev Authority under Sec-70 of the Regulation.

No. 306
2

OFFICE OF THE REVENUE COMMISSIONER
IN MYSORE,
Dated, Bangalore, 11th July 1912. 191 .

FROM

K.Doraswami Iyer, Esq.,
Offg. Revenue Commissioner in Mysore.

TO

The Secretary to the Government of
His Highness the Maharaja of Mysore,
General & Revenue Departments.

SIR,

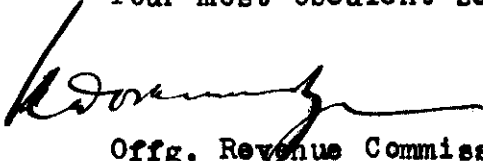
I have the honor to forward herewith, for the
orders of Government, copy of D.O. letter, dated 17th June
1912, with its enclosures in original, from the Deputy
Commissioner, Chitaldrug District, soliciting instruc-
-tions as regards the classes of cases that may be
ordered to be prosecuted under Stamp Regulation, and
to state that the Chief Controlling Revenue Authority
under the Stamp and Court Fees Regulation is Government
(Vide Government Order No. Fl. 9083-125/S.R. 140-06-2, dated
8th June 1907.)

I have the honor to be,

Sir,

Your most obedient servant,

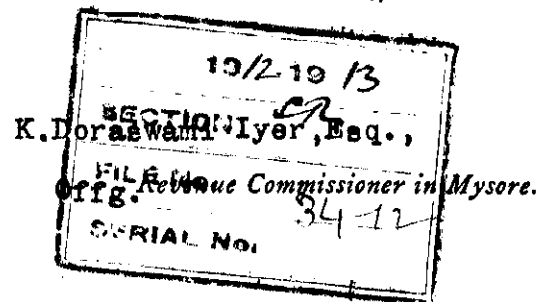
B.K.R.


Offg. Revenue Commissioner.

R. C. 4.

11/13/1912 S.R.
191 -191
DIARY No. 240

From



To

*The Secretary to the Government of
H. H. the Maharajah of Mysore,
General & Revenue Departments.*

Dated 11th July 1912.

Despatched 12

Received

General No. 306

ENCLOSURE No. 2

SUBJECT.

Forwarding copy of ~~last~~ a D.O.
letter from the Deputy Commission-
-er, Chitaldrug District, solicit-
-ing instructions as regards the
classes of cases that may be order-
-ed to be prosecuted under Stamp
Regulation.

Sub. - 1000 653 1

2

G.O. letter dated Chitaldrug, 17th June 1912,
from the Deputy Commissioner, Chitaldrug District, to the
Revenue Commissioner in Mysore.

The Munsiff of Chitaldrug has impounded and
sent to this office for levy of stamp duty and penalty,
an unstamped document produced in O.S.No.437 of 1910-11 on
the file of his Court, executed by Yele Chennabasappa of
Hiriyur in favour of Sahukar Siddaramanna of Bobbur on
13th January 1908. The document is an ordinary bond of
debt of Rs.1,000/- with interest at the rate of 6%. Both
the parties transact business a great deal and are expected
to know that such bonds are to be written on ~~en~~ stamped
paper. The former is a Member of District and other Boards
and, as such, cannot be said to be ignorant of Stamp Law.
Government have been adversely criticising the fact of no
prosecution being launched under the Stamp Law. Cases
like this appear to be those fit for prosecution.

But compromise can be effected and proceedings
ordered to be stayed by the Chief controlling Revenue
authority under Section 70 clause 2, and such a result,
in cases that may be instituted, will, not doubt, minimise
the value of such prosecutions.

9

I request therefore to be kindly informed whether you propose issuing any general or special orders as regards the classes of cases that may be ordered to be prosecuted, in order that I may have some idea as regards the views of the chief controlling Revenue authority and could use my discretion in such a way that there may be few chances of prosecutions once ordered not being carried to completion. There is no provision in the Stamp Act to allow of the explanation of the party being taken in advance, and such a course may weaken his defence.

A copy of the document is enclosed. In this case I have already imposed the maximum fine allowable under the rules. Whether this is a sufficient punishment is one of the matters for ~~the~~ consideration.

I hope you will agree with me that it is necessary that the Deputy Commissioner should have some idea about the attitude of the Revenue Commissioner as regards such prosecutions.

000

Copy.

humbly

For Revenue Commissioner.

July

॥ श्रीगणेशाय नमः ॥

1. బృహదామలకాక్షరము.

1. గుర్రం లోని చివరి విశేషం

unpounded
(intd) S.V.

విశ్వం నారాయణానందం 88. 437
1910-11

Boomer.

Received with thanks

17.12.1960

(Sa) M.B. Krishnakumar
Pleader.

Собр

Wm. A. Alexander

Deput. Commissione

1 Fair Draft:

File No. 34₋₁₂

Serial No. 2

Diary No. of letter replied to. 240

No. 1079

General and Revenue Secretariat

(Sep Rev ')

, the

191

To

Dear Sir,

Your d.o. letter of

Date of issue 9-9-12

Signed by

W. H. G. G. G.

17.6.1912 to the Rev Com^r in

impose soliciting instructions

as to the classes of cases that

may be ordered to be prosecuted

under the Stamp Regulation,

has been forwarded by the

Rev Com^r to Govt for disposal

as the Chief Controlling Revenue

authority under the Stamp and

Court Fees Regulations is Govt

and not the Rev Com^r (Vide

over.

SUBJECT.

Cop

SHY

G.O. no 72 9083-125/S.R. 140-06-1

Y

8, 8th June 1907)

Regarding the question raised in your letter, I am directed to state that Govt do not propose, at present, to issue any general or special instructions as regards the classes of cases that may be ordered to be prosecuted ^{under the Stamp Law} and that the Deputy Comr is expected to use his own discretion in ordering prosecutions, as, under the law, the authority to institute a prosecution is vested in him. The exercise of such discretion by the Dep^y Comr will be ~~being~~ necessarily subject to such orders as may be passed by Govt as the Chief Controlling Revenue Authority under Sec. 70(2) of the Regulation, on appeal or otherwise.

List of enclosures,

I am

Yours

23
10/11/07
Off. Secretary.

Copied by 2/9/12
Examined by

GPB-25,000-8-8-11.

20. The Deputy Comr, Chitaldurg Dist.